

AUDITOR

DEFINITION

To be responsible for all aspects of internal auditing; to plan, organize, perform and report on audits of City activities and procedures; to review activities of the City which relate to other organizations; to operate independently and to be responsible for the entire audit function.

SUPERVISION RECEIVED AND EXERCISED

General direction is provided by the Director of Finance. The position has reporting accountability to the City Manager as required.

Assignments may also require the indirect supervision of technical and administrative and/or clerical personnel on a project basis.

EXAMPLES OF DUTIES – Duties may include, but are not limited to, the following:

Review and appraise the soundness, adequacy and applicability of accounting, finance and operating controls.

Ascertain the extent of compliance with established policies, plans and procedures.

Ascertain the extent to which City assets are accounted for, and safeguarded from losses of all kinds.

Ascertain the reliability of accounting and other data developed within the organization.

Appraises the quality of performance in designated operations in carrying out assigned responsibilities.

Develop an annual audit plan, and executes audits within that plan.

Prepare and submit written reports to management for each audit conducted.

Conduct entrance and exit conferences with the person directly in charge of the area under audit, and keeps that person apprised of developments during the audit.

EXAMPLES OF DUTIES (continued)

Submit periodical written or oral reports to the Director of Finance, and possibly the City Manager on the activities of the internal audit function.

Prepare ad hoc and periodic written reports to the City Council of internal audit activities during any given fiscal year. This report would include comparison of audits performed against the audit plan, a discussion of all major audit findings and details of any dollar savings achieved or other major benefits derived from the audits.

Maintain liaison with external auditors and , if feasible, perform related year and audit work.

Maintain proper records of the internal audit function's activities, including budgets and costs, time records and appropriate departmental files.

Performs any special audits or reviews assigned.

Perform related duties as assigned.

### QUALIFICATIONS

#### Knowledge of :

Principles and practices of internal auditing, accounting and general administrative controls.

Data processing, systems analysis and operations research techniques.

#### Ability to:

Perform internal audits and management of financial and operational studies of varying levels of complexity.

Survey policies, procedures, and information systems and select emphasis of audit coverage.

Design and prepare audit programs, establish contact with operating personnel, conduct fieldwork, prepare workpapers, draft audit reports and follow-up on audit findings.

#### Ability to (continued):

Communicate effectively, orally and in writing.

Work effectively alone in a timely manner.

Work with a variety of individuals with varied backgrounds.

Experience and Education

Any combination equivalent to experience and education that could likely provide the required knowledge and abilities would be qualifying. A typical way to obtain the knowledge and abilities would be:

Experience:

At least three years experience in financial, operational and procedural analysis work.

Education:

Equivalent to a Bachelors degree from an accredited college or university with major coursework in Business Administration, Public Administration, Management, Accounting, Economics or Finance. (Coursework toward a Certified Internal Auditor certificate is highly desirable but not required.)

PROBATIONARY PERIOD: One year

745CS84

August 1983

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AAP GROUP: 2

FPPC STATUS: Designated

FLSA STATUS: Exempt